

## EXHIBIT A

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Remedium Issue: Professional services rendered through: April 30, 2007

04/06/07	L.M. Zarlenga	Review protest and Coltec and Black & Decker cases.	0.50
04/08/07	L.M. Zarlenga	Review protest and Coltec and Black & Decker cases.	2.50
04/09/07	L.M. Zarlenga	Pull Coltec and Black & Decker pleadings.	0.30
04/26/07	A.E. Moran	Start review of insurance issue.	0.50
04/29/07	L.M. Zarlenga	Review protest and NOPA and Coltec pleadings.	1.80
04/30/07	L.M. Zarlenga	Review Coltec and Black & Decker pleadings and note differences.	0.50

Name	Hours	Rate	Value
L.M. Zarlenga	5.60	535.00	2,996.00
A.E. Moran	0.50	525.00	262.50
Total	6.10		3,258.50
Total Fees			\$3,258.50

Disbursements:

Duplicating	33.15
Total Disbursements	<u>\$33.15</u>

Consolidated Returns Issue: Professional services rendered through: April 30, 2007

04/03/07	M.D. Lerner	Calls to Bernie Long re Appeals scheduling.	0.30
04/04/07	G.N. Kidder	Review protest and Tax Court petition procedures in preparation for draft of Tax Court petition.	1.50
04/04/07	M.D. Lerner	Read decision forwarded by Ms. Finke.	0.20
04/05/07	G.N. Kidder	Draft Tax Court petition.	1.00
04/06/07	G.N. Kidder	Draft Tax Court petition.	2.00
04/06/07	S.B. Teplinsky	Review email from Ms. Finke.	0.10
04/09/07	G.N. Kidder	Discuss tax court petition with Matt Lerner.	0.10
04/09/07	M.D. Lerner	Call with Ms. Finke re petition and interest netting.	0.90
04/09/07	S.B. Teplinsky	Teleconference with Messrs. Lerner and Gibbons and Ms. Finke re interest netting.	0.90
04/09/07	S.B. Teplinsky	Prepare for teleconference.	0.10

04/10/07	G.N. Kidder	Draft tax court petition.	1.50
04/10/07	M.D. Lerner	Call with client re interest netting and refund.	0.50
04/10/07	M.D. Lerner	Netting questions.	0.60
04/11/07	G.N. Kidder	Revise draft of tax court petition.	2.80
04/11/07	K. Sieverding	Research section 6611(e) and interaction between that section and section 6611(f)(4)(B).	4.30
04/12/07	G.N. Kidder	Revise tax court petition.	3.30
04/12/07	K. Sieverding	Research interaction between global netting provision and offset method, and the 45-day rule set forth under section 6611(e).	9.80
04/12/07	M.D. Lerner	Read cases on interest netting.	0.20
04/12/07	M.D. Lerner	Edit letter to IRS re refund check in 1988.	0.20
04/12/07	M.D. Lerner	Edit Petition.	0.60
04/13/07	K. Sieverding	Research interaction between global netting provision and offset, and the 45-day rule set forth under section 6611(e).	4.30
04/13/07	S.B. Teplinsky	Review draft tax court petition.	1.50
04/13/07	S.G. Watters	Research history of 26 U.S.C. Sec. 6611(e)(2).	1.00
04/16/07	M.D. Lerner	Prepare cost estimate for litigation for Ms. Finke.	0.10
04/16/07	M.D. Lerner	Review draft petition.	0.20
04/17/07	K. Sieverding	Analyze issues related to Phone conference on interest netting; research interaction among sections 6621(d), 6601(f), and 6601(d) and review legislative history of section 6601(d).	5.30
04/17/07	M.D. Lerner	Call about interest netting and 6601(d) and (f).	1.00
04/17/07	S.B. Teplinsky	Teleconference with client re interest netting.	0.50
04/17/07	S.B. Teplinsky	Revise Tax Court Petition.	1.50
04/17/07	S.B. Teplinsky	Review outline re interest netting.	1.00
04/18/07	G.N. Kidder	Revise drafts of tax court petition.	4.80
04/18/07	K. Sieverding	Draft memorandum on interest netting and incorporate changes suggested by Mr. Lerner and Mr. Teplinsky.	6.30
04/18/07	M.D. Lerner	Edit draft petitions and review interest rules.	0.80
04/18/07	M.D. Lerner	Edit Petition drafts.	0.50
04/18/07	M.D. Lerner	Edit netting memo.	0.10
04/18/07	S.B. Teplinsky	Review and revise memo re interest netting.	1.50
04/18/07	S.B. Teplinsky	Make revisions to draft Petition.	2.50
04/18/07	S.G. Watters	Research legislative history of 26 U.S.C. Sec. 6601(d), Interest on Underpayments provision.	1.00

04/19/07	G.N. Kidder	Revise drafts of tax court petition based on comments from Matt Lerner.	0.80
04/19/07	K. Sieverding	Make changes to memorandum on interest netting.	1.80
04/19/07	M.D. Lerner	Edit netting memo.	0.20
04/19/07	M.D. Lerner	Edit and send draft petitions.	0.20
04/19/07	M.D. Lerner	Read email on interest netting.	0.10
04/19/07	M.D. Lerner	Edit memo on netting.	0.50
04/19/07	M.D. Lerner	Edit draft petitions.	0.60
04/19/07	S.B. Teplinsky	Review revised Tax Court Petitions.	1.00
04/19/07	S.B. Teplinsky	Review and revise memo re interest netting; conference with Mr. Sieverding re same.	0.50
04/20/07	K. Sieverding	Revise and complete draft of memorandum on interest netting, incorporating comments by Mr. Lerner.	1.30
04/20/07	M.D. Lerner	Work on netting memo and procedures.	0.70
04/23/07	K. Sieverding	Review draft of protective refund claim and Rev. Rul. 99-40.	1.30
04/23/07	M.D. Lerner	Read 99-40 and request from T. Borders.	0.40
04/23/07	M.D. Lerner	Call to Ms. Finke re 99-40.	0.30
04/24/07	M.D. Lerner	Call re interest suspension with Tom Borders.	0.50

Name	Hours	Rate	Value
S.B. Teplinsky	11.10	650.00	7,215.00
M.D. Lerner	9.70	650.00	6,305.00
G.N. Kidder	17.80	395.00	7,031.00
K. Sieverding	34.40	370.00	12,728.00
S.G. Watters	2.00	195.00	390.00
Total	75.00		33,669.00
		Total Fees	\$33,669.00

## Disbursements:

Duplicating	23.40
Long Distance Telephone	45.85

Total Disbursements	<u>\$69.25</u>
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